

Exhibit C

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May 5, 2006

Robert S. Frank, Jr.
Choate Hall & Stewart, LLP
Two International Place
Boston, MA 02110

DELIVERED BY HAND

Re: *ScanSoft, Inc. v. VoiceSignal Technologies, Inc., et al.*
Civil Action No. 04-10353-PBS

Dear Bob:

This firm is in receipt of a subpoena issued by your office dated April 28, 2006 (the "Subpoena"). Pursuant to Fed. R. Civ. P. 45(c)(2)(B), Goodwin | Procter LLP ("Goodwin") hereby notifies you of the following objections to the Subpoena:

1. Goodwin objects to the Subpoena on the ground that it fails to allow reasonable time for compliance;
2. Goodwin objects to the Subpoena to the extent it calls for the production of documents that are subject to the attorney-client privilege or the work product doctrine;
3. Goodwin objects to the Subpoena on the ground that it is overly broad to the extent it is not limited to the period of time after February 23, 2004;
4. Goodwin objects to the Subpoena on the ground that the term "relating to" is vague and renders the Subpoena overly broad.
5. Goodwin objects to the Subpoena on the ground that it is overly broad to the extent it is not limited to documents containing or reflecting information Goodwin Procter obtained from Voice Signal Technologies, Inc. ("VST") that was not publicly available or that Goodwin Procter did not obtain independently from sources other than VST;

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6. Goodwin objects to the Subpoena on the ground that it is overly broad to the extent it seeks documents containing work product created by Goodwin Procter attorneys who were not involved in, or did not receive information exchanged during, the interview discussions between VST and Goodwin; and
7. Goodwin objects to the Subpoena to the extent that it does not conform with Fed. R. Civ. P. 45.

Please let me know whether you are willing to narrow the subpoena to address our objections. Goodwin will produce a privilege log by May 26, 2006.

Sincerely,



Kenneth A. Cohen

DMF